

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT TACOMA

UNITED STATES OF AMERICA,

CASE NO. 3:25-mc-05008-DGE

Petitioner,

## MINUTE ORDER

V.

## FRANK GEORGE WEBSTER,

Respondent.

The following Minute Order is made by direction of the Court, United States District Judge David G. Estudillo:

Before the Court is Respondent’s motion for a protective order (Dkt. No. 12), which seeks to prevent the Internal Revenue Service from contacting third parties. As the Court explained during the hearing, the Internal Revenue Service complied with the requirements of the applicable statute in providing notice of the summonses to third parties in this case. Any challenge to the issuance of these summons is subject to the procedure outlined in 26 U.S.C. § 7609(b)(2)(A), which requires that any person entitled to notice of a summons “shall have the

1 right to begin a proceeding to quash such summons not later than the 20th day after the day such  
2 notice is given in the manner provided in subsection (a)(2). In any such proceeding, the  
3 Secretary may seek to compel compliance with the summons.” Because Respondent has not  
4 followed this procedure, Respondent’s motion (Dkt. No. 12) is DENIED.

5 Petitioner also filed a motion to strike Respondent’s surreply (Dkt. No. 11) and to strike  
6 Respondent’s motion for protective order (Dkt. No. 12). (See Dkt. No. 14.). The motion (Dkt.  
7 No. 14) is GRANTED in part and DENIED in part. The request to strike Respondent’s surreply  
8 is GRANTED. Petitioner was not authorized to file a surreply and it seeks to prematurely assert  
9 protections under the Fifth Amendment. *See U.S. v. Bell*, 57 F. Supp. 2d 898, 907 (N.D. Cal.  
10 1999) (“In order to invoke the privilege properly, [a party] must first appear for examination and  
11 then raise the privilege on a question-by-question or document-by-document basis.”).

12 As for Petitioner’s request to strike the motion for protective order, it is DENIED as  
13 MOOT based on the ruling above denying Respondent’s motion for protective order.

14  
15 Dated this 20th day of August, 2025.

16 The foregoing Minute Order authorized by THE HONORABLE DAVID G.  
17 ESTUDILLO, UNITED STATES DISTRICT JUDGE.